

## Paul Flack

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**From:** Paul Flack  
**Sent:** Monday, December 18, 2023 4:39 PM  
**To:** andrea.james@irs.gov  
**Cc:** Ary Campuzano  
**Subject:** RE: Administrative Summons to Chase re Andrade et al.  
**Attachments:** 2023-07-31 Letter to A James - IRS re Andrade.pdf

Ms. James,

I received your voicemail on 8/17/2023 saying you were going to talk to an agent and get back to me, but we never heard anything more. Please let us hear from you regarding the attached.

Thank you,

Paul D. Flack  
(713) 705-3087

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**From:** Paul Flack  
**Sent:** Monday, July 31, 2023 1:17 PM  
**To:** andrea.james@irs.gov  
**Cc:** Ary Campuzano <ary@prattflack.com>  
**Subject:** Administrative Summons to Chase re Andrade et al.

Ms. James,

Please see attached letter.

Thank you,

Paul D. Flack  
Pratt & Flack, LLP  
4306 Yoakum Blvd., Suite 500  
Houston, TX 77006-5851  
(713) 705-3087  
[pflack@prattflack.com](mailto:pflack@prattflack.com)  
[www.prattflack.com](http://www.prattflack.com)

PRATT & FLACK LLP

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4306 Yoakum Blvd  
Suite 500  
Houston, Texas 77006

T 713-705-3087  
F 888-819-2258

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Paul D. Flack  
[pflack@prattflack.com](mailto:pflack@prattflack.com)

July 31, 2023

Ms. Andrea James [andrea.james@irs.gov](mailto:andrea.james@irs.gov)  
Internal Revenue Agent  
1401 Hudson Lane, Suite 134  
Monroe, LA 71201

Re: Administrative Summons to JP Morgan Chase Bank Seeking  
Records of ABTC Corp. and Marcus Andrade

Dear Ms. James:

Our firm has been engaged to represent Marcus Andrade, and ABTC Corp. regarding an administrative summons you apparently sent to JP Morgan Chase Bank, N.A. ("Chase"). A copy of the administrative summons is attached. We just recently received this copy of the summons from Chase.

We do not believe that Mr. Andrade or ABTC Corp. ever received any notice of the administrative summons. If you have any record of any such notice, please provide it to us.

We are also concerned that the Internal Revenue Service may have sent similar administrative summonses to others seeking documents or information regarding Mr. Andrade (including any entities with which he is affiliated) or ABTC Corp. If any such other summonses have been issued by the IRS, please provide us copies of those summonses, as well. If the IRS has not issued any other administrative summonses regarding Mr. Andrade or ABTC Corp., please confirm that to us in writing.

We ask that you immediately notify Chase and any other recipients of any such administrative summonses that they should not produce any documents until we have had the opportunity to review any such summonses and any notice to us of any such summonses. If any records have already been produced, we ask that those records either be returned to the party who produced them or that they be quarantined and not reviewed by or shared with anyone until we are able to resolve these matters.

If you have any questions, please let us know.

Mr. Andrea James  
July 31, 2023  
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Please let us hear from you on these issues by August 3, 2023.

Sincerely,

A handwritten signature in black ink, appearing to read 'P. Flack', with a long horizontal line extending to the right.

Paul D. Flack

Enclosure